

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by adding
5 Section 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Lactation room tax credit. For taxable years
8 beginning on or after January 1, 2001, a taxpayer is entitled
9 to a credit against the taxes imposed by subsections (a) and
10 (b) of Section 201 in an amount equal to the expenditures
11 required for providing an on-site lactation room on the
12 premises of the taxpayer's workplace for employees. For the
13 purposes of this Section, an "on-site lactation room" means a
14 private room that has a locking door, comfortable
15 accomodations, electric amenities including a refrigerator,
16 and other reasonable items. If the amount of a credit
17 exceeds the tax liability for the year, then the excess may
18 be carried forward and applied to the tax liability of the 3
19 taxable years following the excess credit year. A credit
20 must be applied to the earliest year for which there is a tax
21 liability. If there are credits from more than one taxable
22 year that are available to offset a liability, then the
23 earlier credit must be applied first. This Section is exempt
24 from the provisions of Section 250.

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.